

In subsection (a)(2)(i) of this section, the former words "reconstruction" is deleted as unnecessary in light of the word "improvement". Similarly, in subsection (a)(2)(ii) through (iv) of this section, the word "improvement" is substituted for the former word "reconstruction", for clarity.

In subsection (b)(2) of this section, the word "effect" is substituted for the former phrase "in force from year to year", for clarity and brevity.

In the introductory language of subsection (b) of this section, the defined term "governing body" is substituted for the former reference to "County Commissioners", for clarity.

Also in the introductory language of subsection (b) of this section, as to the addition of the phrase "by law" see the revisor's note to § 9-205(a) of this title.

Defined terms: "Assessment" § 1-101  
 "Corporation" § 1-101 "County" § 1-101  
 "County property tax" § 1-101 "Governing body" § 1-101  
 "Law" § 1-101 "Property" § 1-101  
 "Property tax" § 1-101 "Real property" § 1-101  
 "Taxable year" § 1-101

#### 9-309. CECIL COUNTY.

THE GOVERNING BODY OF CECIL COUNTY AND OF A MUNICIPAL CORPORATION IN CECIL COUNTY SHALL GRANT A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY AND MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON:

(1) PROPERTY THAT IS OWNED BY THE SOCIETY FOR THE PRESERVATION OF MARYLAND ANTIQUITIES, INCORPORATED; AND

(2) PROPERTY THAT IS OWNED BY THE FRIENDS OF THE LIBRARY OF CECIL COUNTY, MARYLAND, INCORPORATED.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 9C(g) and the first sentence of (a)(1), as that sentence related to Cecil County property tax credits.

In the introductory language of this section, the defined term "municipal corporation" is substituted for the former phrase "any city located within the county", for clarity.

In items (1) and (2) of this section, the former words "real and tangible personal" are deleted as included in the defined term "property". As to intangible